

MANATRON INC  
Form RW  
April 01, 2008

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April 1, 2008

**EDGAR TRANSMISSION**

Securities and Exchange Commission  
100 F Street, N.E.  
Washington, D.C. 20549

RE: Manatron, Inc.  
Withdrawal of Post-Effective Amendments to Form S-8 Registration Statements

Ladies and Gentlemen:

Pursuant to Rule 477 of the Securities Act of 1933, we are filing this letter on behalf of Manatron, Inc. (the "Company") with the Securities and Exchange Commission (the "Commission") to withdrawal the following post-effective amendments to Form S-8 Registration Statements of the Company, which were filed with the Commission on April 1, 2008:

Post-Effective Amendment No. 1 to Form S-8 Registration Statement (File No. 33-15772)  
Post-Effective Amendment No. 1 to Form S-8 Registration Statement (File No. 33-15777)  
Post-Effective Amendment No. 1 to Form S-8 Registration Statement (File No. 33-33966)  
Post-Effective Amendment No. 1 to Form S-8 Registration Statement (File No. 33-61286)  
Post-Effective Amendment No. 1 to Form S-8 Registration Statement (File No. 33-90490)  
Post-Effective Amendment No. 1 to Form S-8 Registration Statement (File No. 333-01885)  
Post-Effective Amendment No. 1 to Form S-8 Registration Statement (File No. 333-07519)  
Post-Effective Amendment No. 1 to Form S-8 Registration Statement (File No. 333-51892)  
Post-Effective Amendment No. 1 to Form S-8 Registration Statement (File No. 333-51894)  
Post-Effective Amendment No. 1 to Form S-8 Registration Statement (File No. 333-69597)  
Post-Effective Amendment No. 1 to Form S-8 Registration Statement (File No. 333-69599)  
Post-Effective Amendment No. 1 to Form S-8 Registration Statement (File No. 333-92879)  
Post-Effective Amendment No. 1 to Form S-8 Registration Statement (File No. 333-106601)  
Post-Effective Amendment No. 1 to Form S-8 Registration Statement (File No. 333-108736)  
Post-Effective Amendment No. 1 to Form S-8 Registration Statement (File No. 333-119740)  
Post-Effective Amendment No. 1 to Form S-8 Registration Statement (File No. 333-123349)  
Post-Effective Amendment No. 1 to Form S-8 Registration Statement (File No. 333-139279)

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The reason for withdrawal of the foregoing post-effective amendments is because they were filed under the improper form type.

Please contact me with any questions or comments.

Very truly yours,

/s/ G. Charles Goode

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